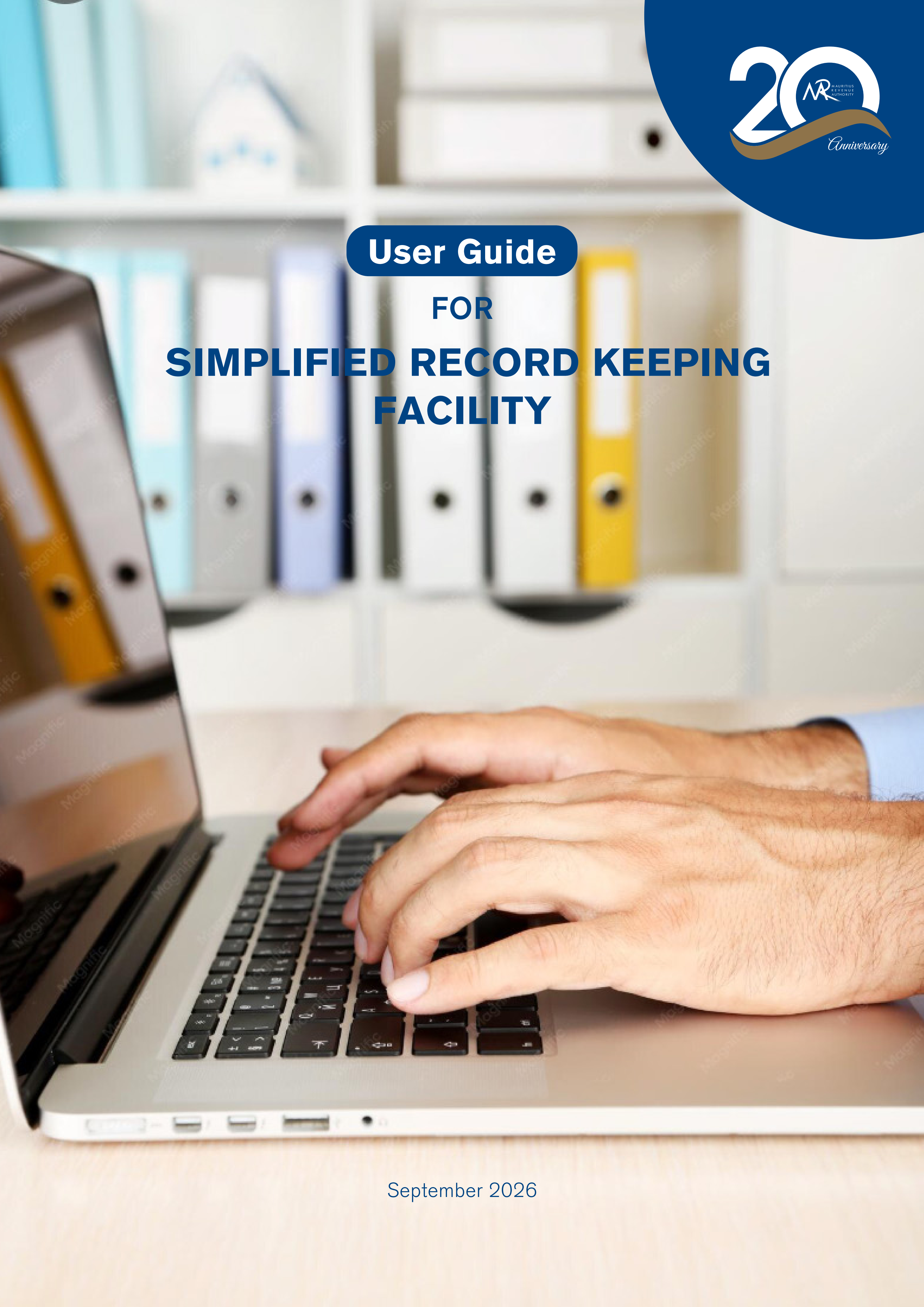
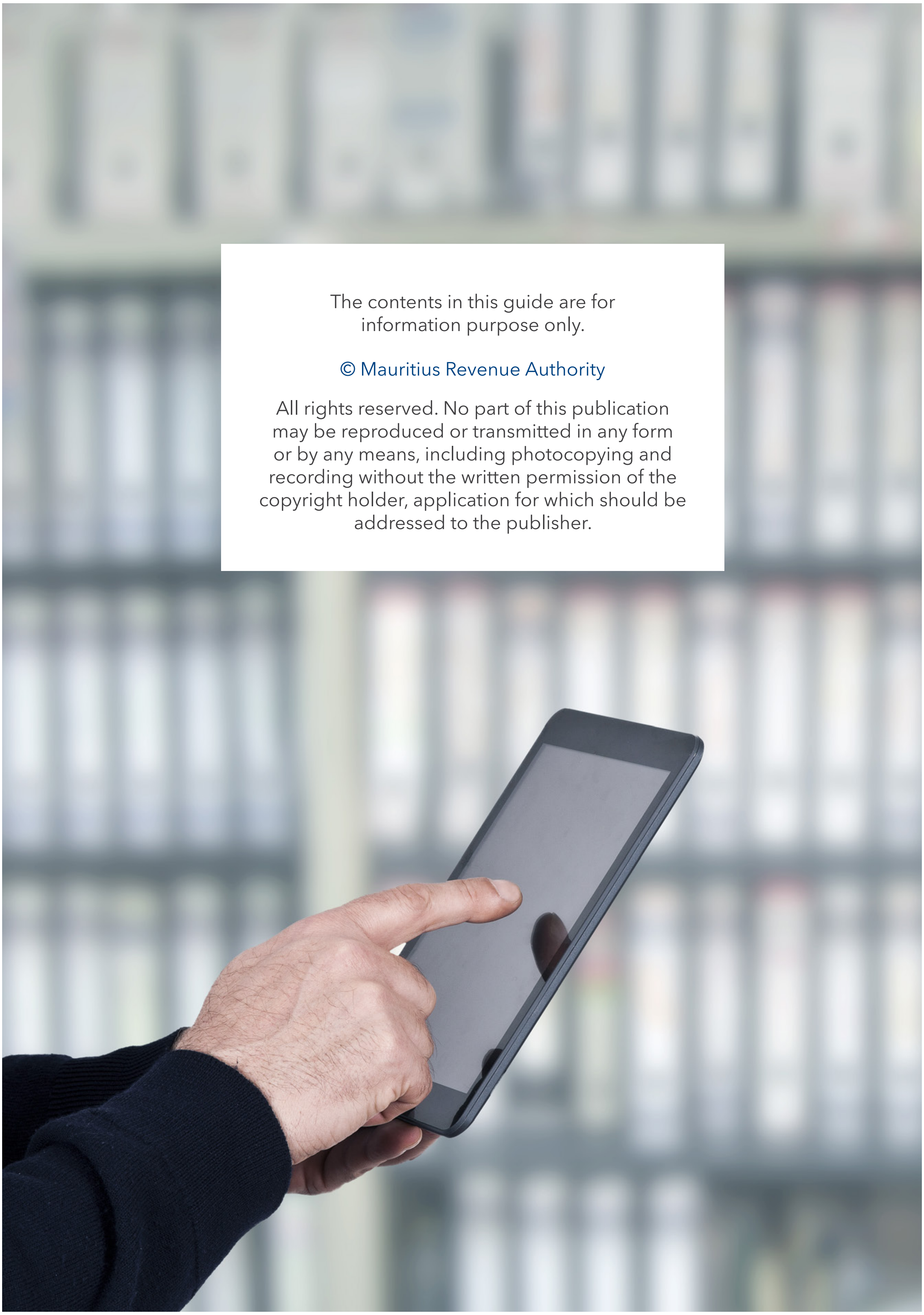


User Guide

FOR

SIMPLIFIED RECORD KEEPING FACILITY

September 2026



CONTENTS

1. BACKGROUND

1.1 Purpose

A Simplified Record Keeping Facility has been made available to VAT-registered SMEs by the Mauritius Revenue Authority (MRA) where such persons can record their business transactions which includes sales, purchases and expenses and to compute the VAT due/payable or excess VAT to be carried forward for a quarter.

The facility also enables users to generate the records in excel or csv format for the preparation of their VAT returns.

1.2 Targetted Users

This facility is available only to VAT-registered SMEs having an obligation to submit quarterly VAT returns and having an annual turnover not exceeding Rs 6 Million.

This facility is voluntary and intended to support SMEs in adopting a more efficient and modern record-keeping practice.

1.3 Requirements

A registered tax agent shall comply with:

- A computer, tablet or phone with good internet connection.
- **User ID** which may be the NID, TAN or BRN of the user.
- **Password** which is the same password that users use for filing income tax return.
- Sales records for the quarter.
- Purchase invoices and expense receipts for the quarter.

1.4 Technical terminologies in this guide

Terminology	Description
Taxable period / quarter	The three-month period that covers a VAT return. These are quarter ending March, June, September or December in a calendar year.
Calendar Year	Means a year starting 01 January to 31 December.
Output VAT	The VAT amount charged to clients.
Input VAT	The VAT amount paid by the user on purchases/expenses.
Net VAT	Output VAT less input VAT. Where the value is positive, the user will have to pay VAT to the MRA; Where the value is negative, the user may carry the excess forward.
Standard-rated	Supplies on which VAT is charged at 15%.
Exempt	Supplies on which no VAT is chargeable and is found in the First Schedule to the VAT Act.
Zero-rated	Supplies subject to the VAT rate of 0% and is found in the Fifth Schedule to the VAT Act.

2. OVERVIEW OF THIS GUIDE

Step	Description	See
1	**Sign in** at the Simplified Record Keeping login page with NID/TAN/BRN, password and the captcha answer.	Section 3
2	**Check for business category** (first-time users must choose one category before proceeding).	Section 4
3	**Record VAT Details** to choose the year and the quarter for which users will record their business transactions.	Section 6
4	**Record sales** by adding rows or uploading a file.	Section 7
5	**Record Purchases** and Expenses by adding rows or uploading a file.	Section 8
6	**Net VAT** to view the amount of VAT due/payable or amount of VAT to be carried forward as excess.	Section 9
7	**Download the records** and keep a copy of the files for filing of the VAT return.	Section 11

3. SIGN IN

3.1 Access to the facility

Users can access the facility by clicking ***here***

The sign in page in Figure 1 will appear.

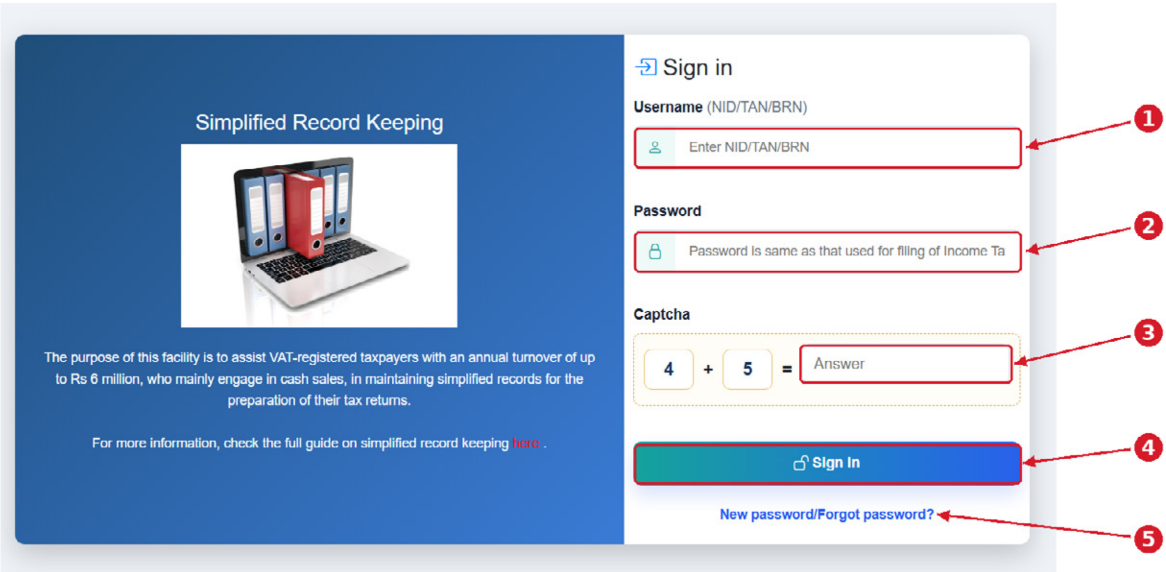


Figure 1 - The Simplified Record Keeping login page.

1. **Username – type either NID, TAN or BRN**
2. **Password – the same one used to file the income tax return**
3. **Captcha – add up the two numbers shown and type the answer**
4. **Sign In - Click to enter the platform**
5. **New password / Forgot password? - Reset facility**

3.2 In case of forgotten password

Click **New password/Forgot password?**. You will be directed to the password management system, where you can set a new password. Return to the sign in page afterwards and log in with the new password.

4. CHOOSING THE BUSINESS CATEGORY

The business category determines how the sales screen will be displayed for users. Getting it right at the start saves a lot of work later, so read the four descriptions carefully before choosing the category.

4.1 The four business categories

Table 1 – Details of Business Categories:

Category	Description	What users record for VAT
A	Refers to retail businesses where - the sales consist exclusively of taxable supplies; - the supplies are of low value; - issuing a VAT invoice is not practical for each supply; Examples: Fast-food outlets (cooked foods, juices, etc.), fancy jewellery, apparels, bars.	Sales totals are recorded as VAT-inclusive.
B	Refers to retail businesses providing goods and/or services where - the sales consist exclusively of taxable supplies; - the supplies are not low value supplies and it is practical to issue a VAT invoice for each supply; - a receipt/invoice is obtained for each purchase; Examples: Electricians, plumbers, restaurants, carpenters, small workshops, etc.	Sales totals are recorded as VAT-inclusive
C	Refers to businesses providing goods and/or services where - the sales consist exclusively of taxable supplies; - the supplies are a combination of low value supplies for which it is not practical to issue a VAT invoice for each supply and relatively higher-value supplies for which it is practical to issue a VAT invoice for each supply; - a receipt/invoice is obtained for each purchase. Examples: - a small restaurant providing dine-in facility for which a VAT invoice is issued and also selling over-the-counter sandwich or pain kebab for which no VAT invoice is issued. - a hardware shop selling electrical appliances (electric fans, and also AAA batteries, electric bulbs, sockets, wall plugs, etc)	Sales totals are recorded as VAT-inclusive
D	Refers to retail businesses providing goods and/or services where - the sales consist of exempt and taxable supplies (taxable supplies may include zero-rated supplies); - the supplies are a combination of low value supplies for which it is not practical to issue a VAT invoice for each supply and relatively higher-value supplies for which it is practical to issue a VAT invoice for each supply; - receipt/invoice is obtained for each purchase Examples: A minimarket/retail shop selling - Exempt supplies such as basic unprocessed foodstuffs e.g wheat, cereal flours;. - Zero-rated supplies such as rice, bread, edible oils etc - Standard-rated supplies such as soft drinks or snacks	Section 7

Important for CATEGORY D

If a user chooses Category D, the user cannot revert to any other category. From Category A, B or C, the user can still move to any of the others, including D.

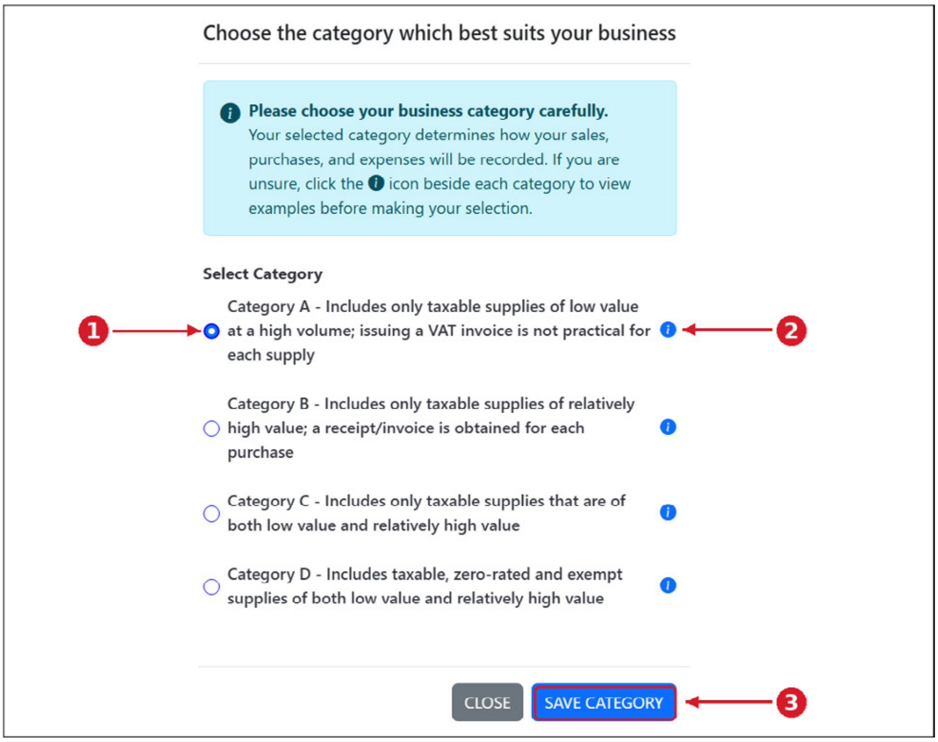
The table below sets out every change that is allowed:

Table 2 – Permissible change in Business Categories

Current category	Change to
A	B, C or D
B	A, C or D
C	A, B or D
D	Cannot revert to any other category

4.2 Choosing the business category

The first time a user signs in to the facility, the screen in Figure 2 appears. The user must choose a category before the user can proceed.



1 Click the radio button beside the category that best fits the user's business

2 Click the blue "i" to see examples for that category

3 Click SAVE CATEGORY to confirm

a. Read all four descriptions. If the user is not sure, he may click on the blue **"i"** icon beside a category to see examples.

b. Click the round button beside the category that best fits the user's business.

c. Click **SAVE CATEGORY.**

5. USER PROFILE

Once the user saves the category, the User Profile screen appears which shows the information currently being held by the MRA about the user and provides a direct link into the recording screens for sales and purchases/expenses.

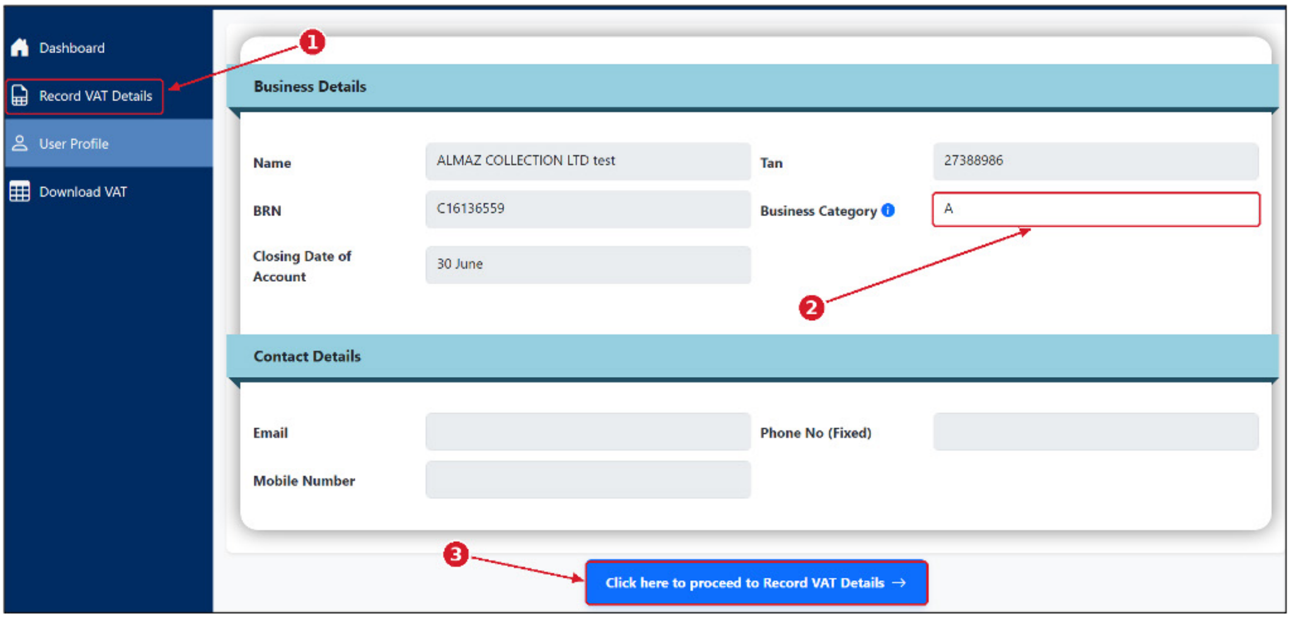


Figure 3 - The User Profile screen

1. **Record VAT Details – the menu item to proceed recording business transactions**
2. **Business Category – where users can change their category**
3. **Click here to proceed to Record VAT Details – where users can proceed to record business transactions.**

5.1 Business Details

Shows the name, BRN, TAN, closing date of accounts and business category. For individuals the closing date of accounts is always 30 June.

To change the category, use the **Business Category** field (marker **2**), keeping in mind the rules in Section 4.1.

5.2 Contact Details

Shows the user's email address, mobile number and fixed phone number.

Note: If the user's email address or a phone number is wrong, the user can change it in his Taxpayer Portal. This screen is then updated automatically.

5.3 Proceed to record business transactions

Click the blue button **Click here to proceed to Record VAT Details** (marker **3**), or use **Record VAT Details** in the left-hand menu (marker **1**).

6. CHOOSING THE YEAR AND QUARTER

Users should select the year and corresponding quarter for which they wish to record business transactions as per Figure 4.

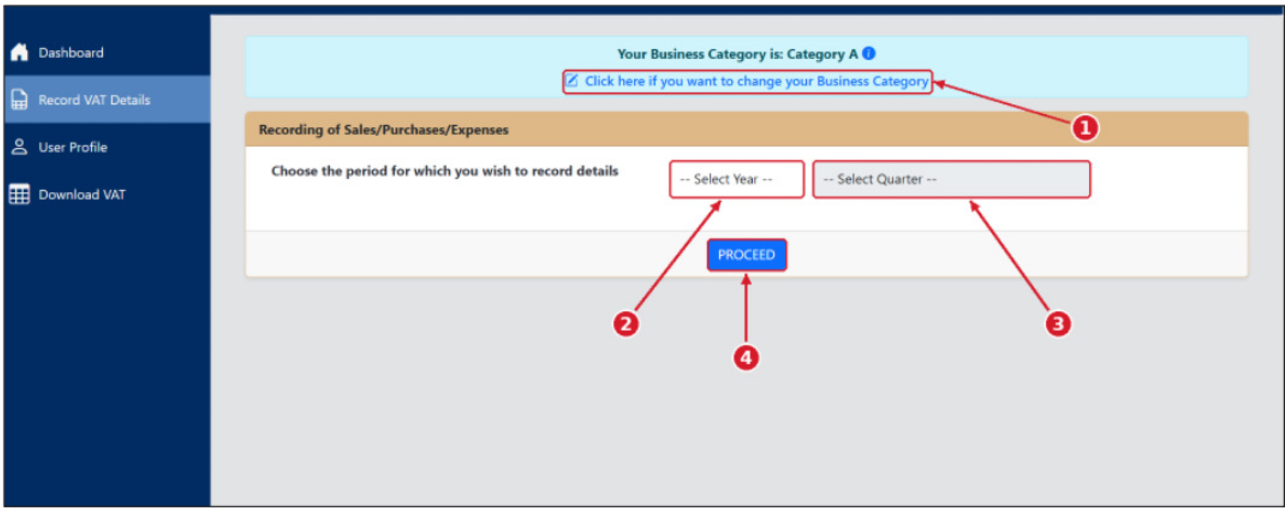


Figure 4 - Record VAT Details : choosing the appropriate period

1. **Click here if user wants to change Business Category**
2. **Select Year**
3. **Select Quarter**
4. **PROCEED**

a. The banner at the top of the screen shows which business category the user has elected for and the link at marker **1** allows the user to change it without leaving the page.
b. Click **Select Year** (marker **2**) and choose the year.
c. Click **Select Quarter** (marker **3**) and choose the taxable quarter.
d. Click **PROCEED** (marker **4**).

Figure 5 shows the screen with a year and a quarter chosen and ready to proceed.

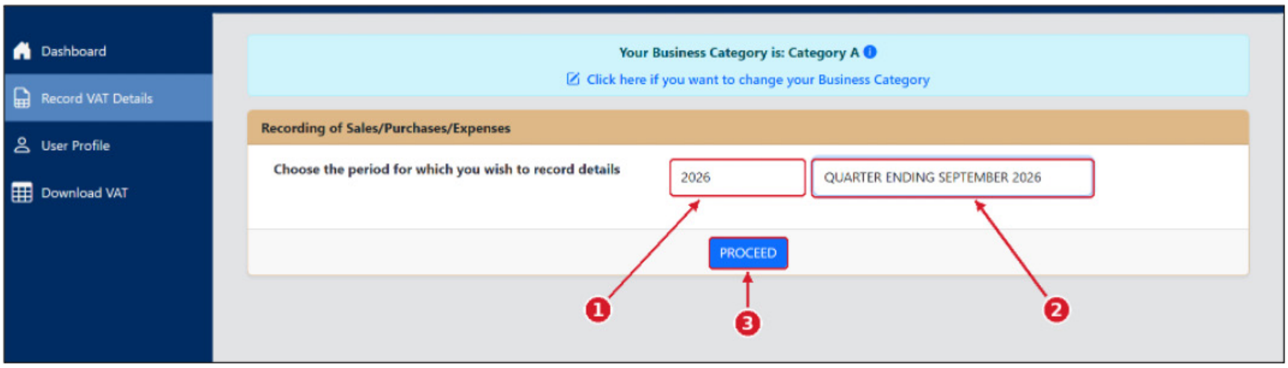


Figure 5 - The period selected – 2026, quarter ending September 2026.

7. RECORDING SALES

After user clicks on “PROCEED”, the recording screen for sales will be displayed.

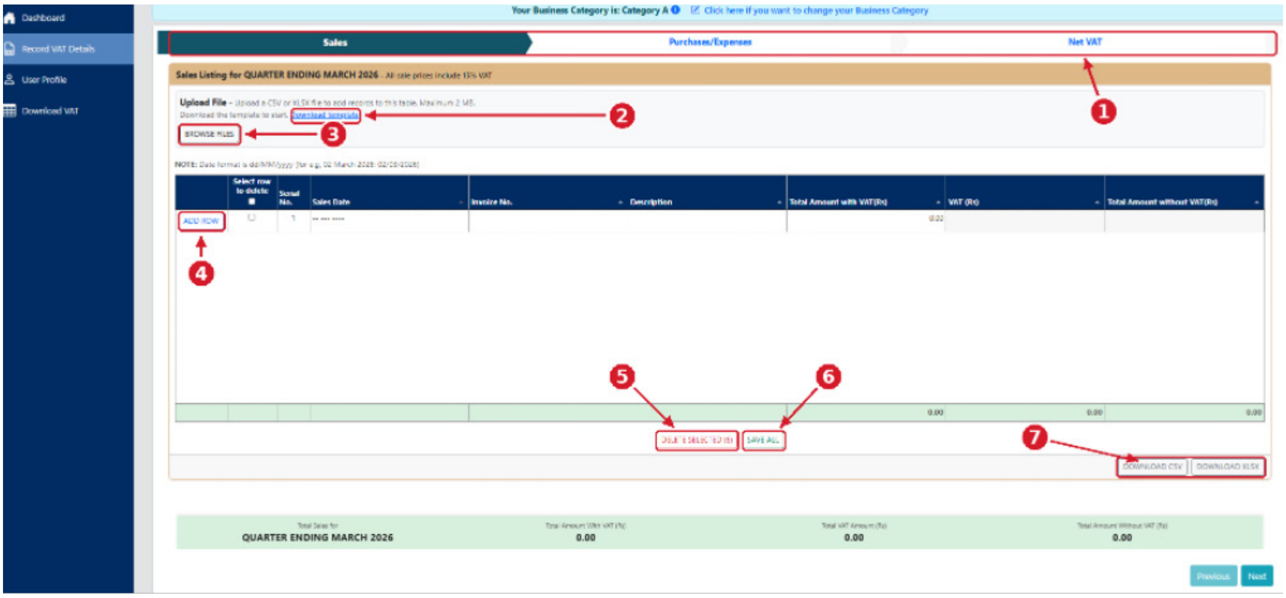


Figure 6 - Sales Records for Categories A, B and C.

1. The three tabs: Sales, Purchases/Expenses and Net VAT
2. Download template – Click to download a CSV file to record sales transactions
3. BROWSE FILES – click to upload a completed file
4. ADD ROW – click to add a sales transaction directly on screen
5. DELETE SELECTED - Deletes selected rows
6. SAVE ALL – saves a copy of all valid sales transaction that the user has entered on the facility
7. DOWNLOAD CSV / DOWNLOAD XLSX - click to download a copy of valid sales transactions recorded
8. Select Row to Delete – Allows user to select all rows to delete.

7.1 Description of tab pages

Table 3 – Description of the tab pages

Tab	Use it to
Sales	Record sales for the quarter.
Purchases/Expenses	Record purchase of goods or services for the quarter.
Net VAT	Shows how much VAT is payable or how much excess is to be carried forward.

7.2 Recording sales manually

Users are required to click on **ADD ROW** (marker **4** of Figure 6) and insert the following details:

- **Sales Date** i.e the date of the sale.
- **Invoice No.** i.e user's own reference for each sale.
- **Description** i.e what goods or services were sold or supplied
- **Total Amount with VAT (Rs)** i.e the amount charged to the customer and is VAT included.

Users are not required to compute the VAT amount. Upon inserting the "Total Amount with VAT", the facility will automatically calculate the "VAT" amount and the "Total amount without VAT" as shown below:

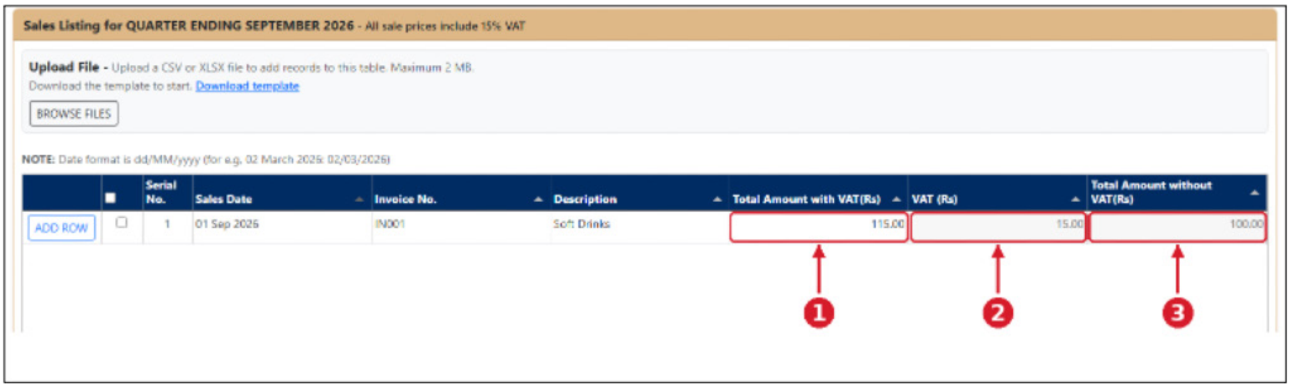


Figure 7 - The facility automatically calculates the VAT and Total Amount without VAT.

1 Total Amount with VAT – to be inserted by user

2 VAT (Rs) – calculated automatically

3 Total Amount without VAT - calculated automatically

7.3 Uploading sales from a CSV/excel file

a. Click **Download template** (marker **2** of Figure 6) and save the template on the user's device.
b. Insert the records as required in the template. Do not add, rename or move any columns.
c. Save the file and ensure that it is no larger than 2 MB.
d. Click **BROWSE FILES** (marker 3), choose the file from the user's device and upload same.
e. Verify the uploaded records, then click **SAVE ALL**.

7.4 Common error during upload

If any record is not as per the required format, error messages will be displayed and the file will be rejected.

A typical error that can be displayed is shown in Figure 8.

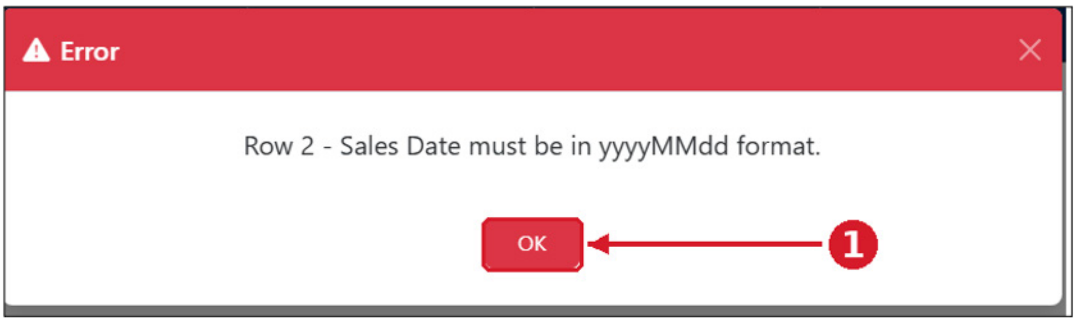


Figure 8 An error message for wrong date format during upload.

1. Click OK to close the message, then correct the records in the file and upload same again.

Note:

For dates, the correct format in the csv file is YYYYMMDD. However, when inserting dates manually, users can use the mini calendar option or insert the date in the following format DDMMYYYY

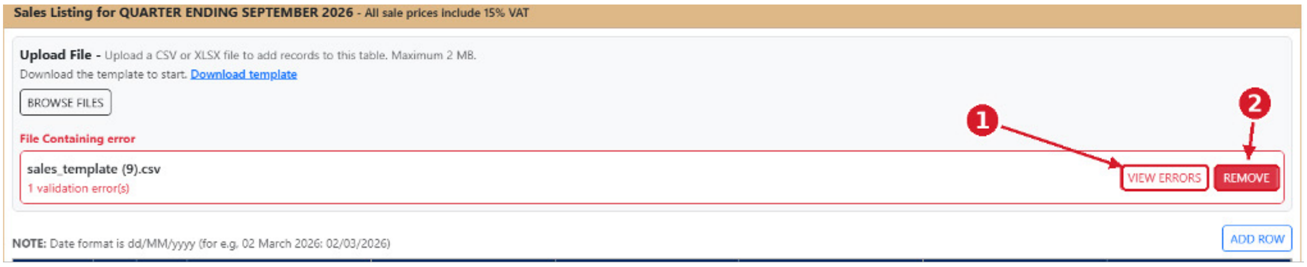


Figure 9: A file that failed validation.

1. VIEW ERRORS – list every errors found in the file

2. REMOVE – remove the file containing the errors

Correct all errors in the file and upload the corrected one.

Once the file is correctly uploaded, a notification will be displayed as below:

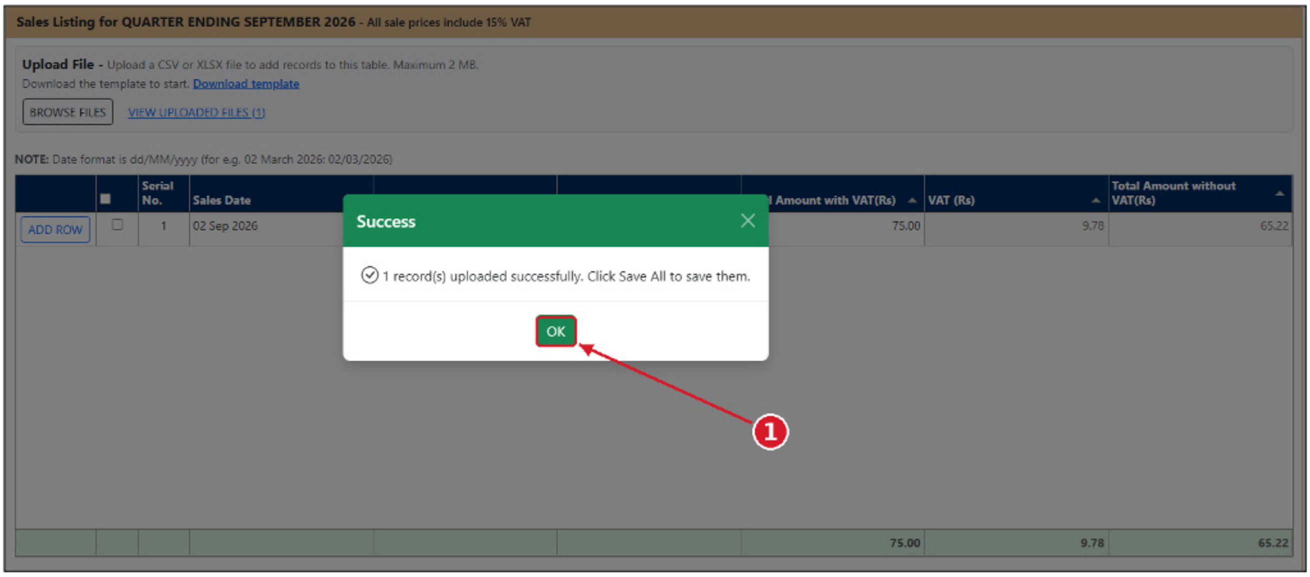


Figure 10 : File Successfully uploaded

1. Click OK, then click SAVE ALL

7.5 Category D – Record Sales

Category D businesses deal with a mixture of standard-rated, zero-rated and exempt supplies.

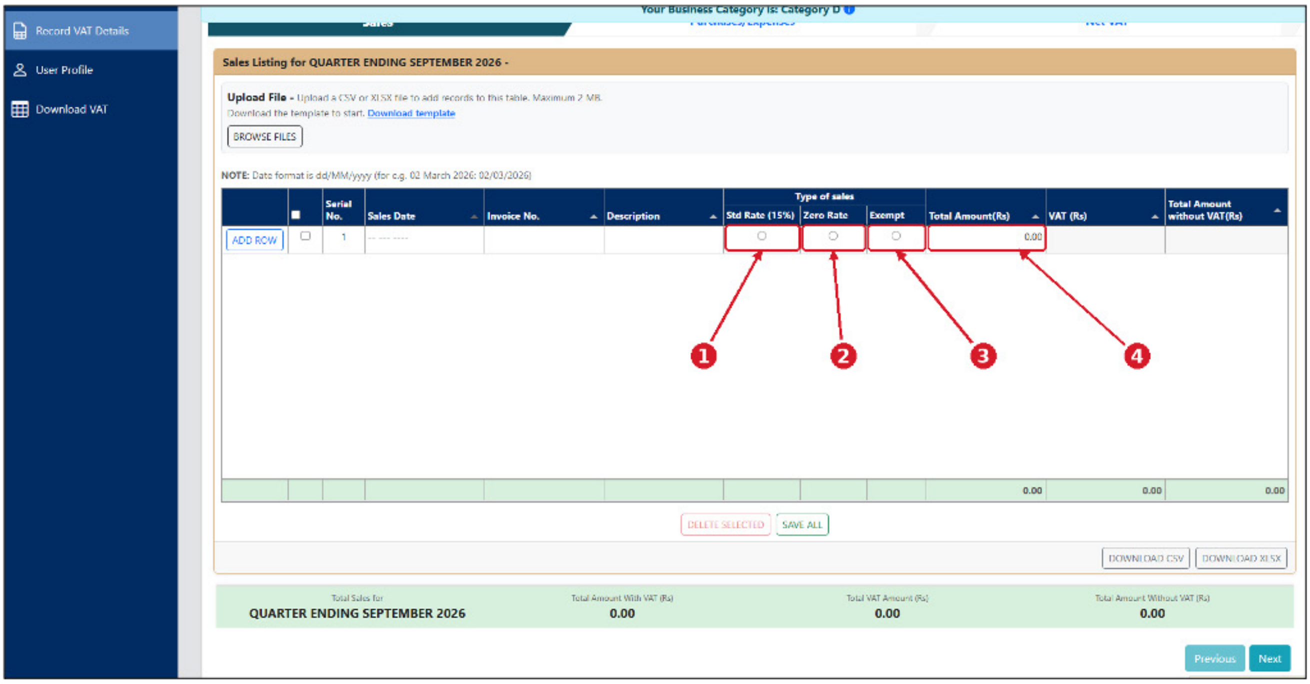


Figure 11: The Sales record for Category D

1. **Std Rate (15%)**
2. **Zero Rate**
3. **Exempt**
4. **Total Amount (Rs)**

For each line, select the type of supply first and then enter the total amount:

Table 4 – Type of Supply

Type of Supply Selected	Action	What the facility does
Std Rate (15%)	Enter the total amount with VAT included.	Calculates the VAT amount and the amount without VAT.
Zero Rate	Enter the total amount.	VAT is charged at 0%. Total without VAT is the same as the total amount with VAT.
Exempt	Enter the total amount.	No VAT is charged. Total without VAT is the same as the total amount with VAT.

Figure 12 shows the recording of three types of supplies:

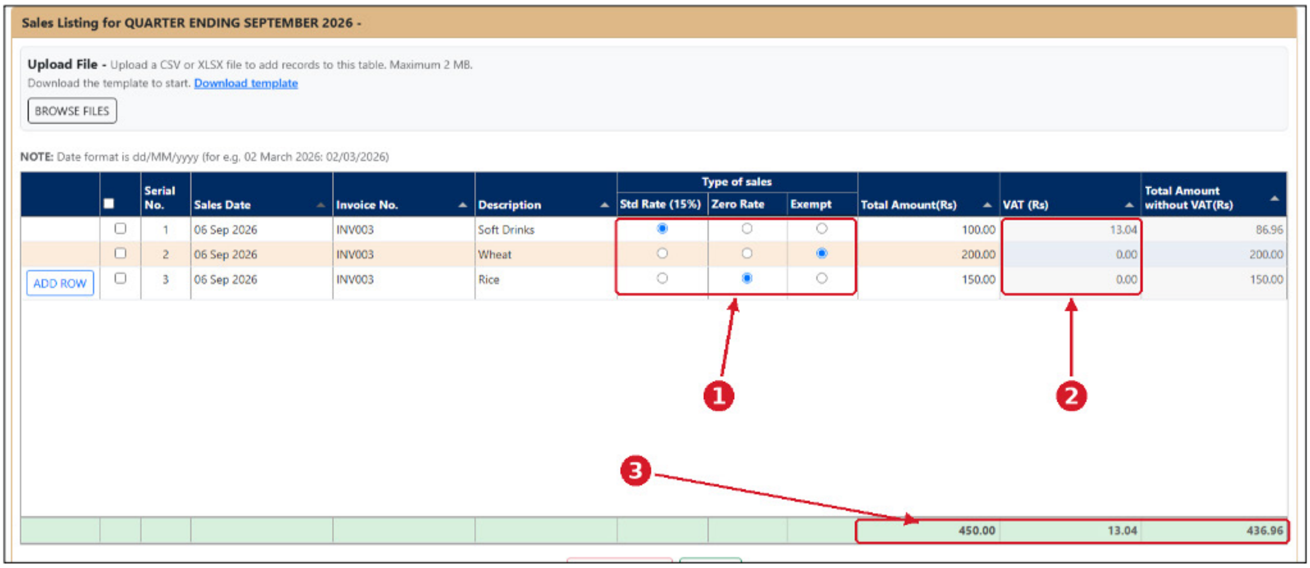


Figure 12 - Standard-rated, exempt and zero-rated sales

1. Type of sales – one button selected per row

2. VAT is calculated only for standard-rated items

3. Computed totals for the quarter

7.6 Other Actions - Deleting, saving and downloading

a. **Deleting a row**

Tick the box at the start of the incorrect row, then click **DELETE SELECTED**.

b. **Saving the record**

User to click **SAVE ALL**. If everything is as per parameters set, the facility will provide a notification as follows:

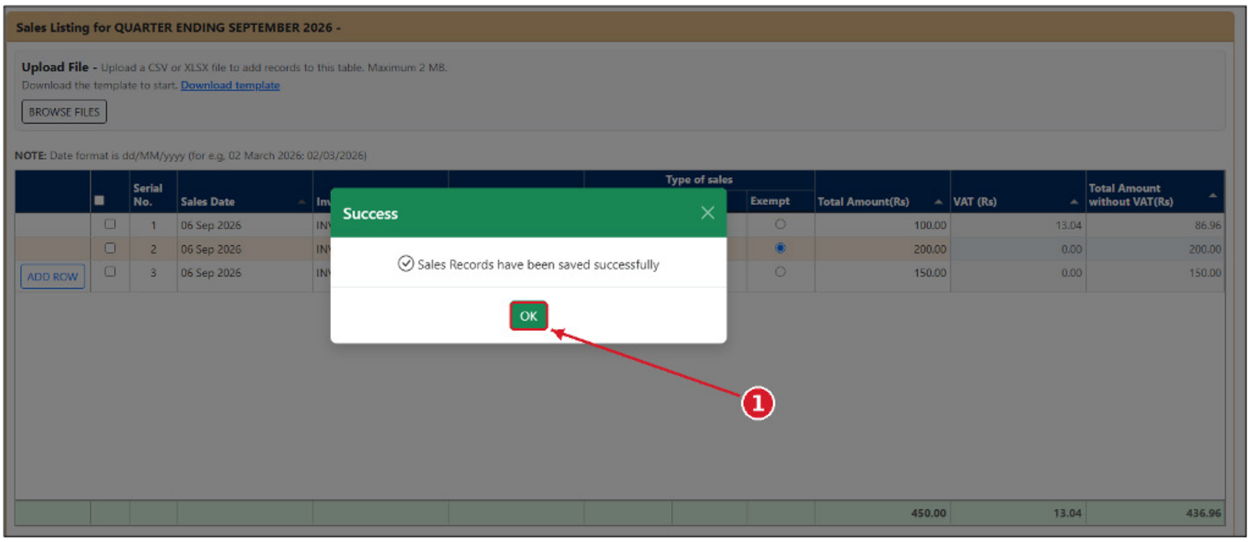


Figure 13 - Records saved

1. Click OK – The sales are now recorded in the facility

c. **Downloading a copy**

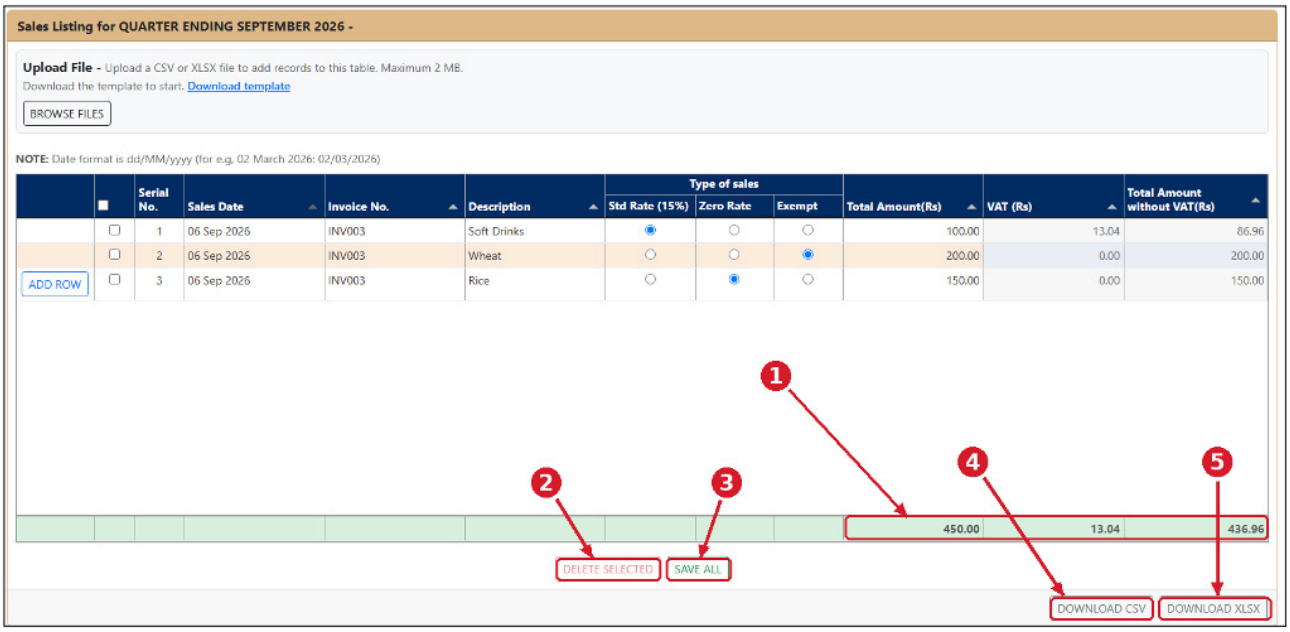
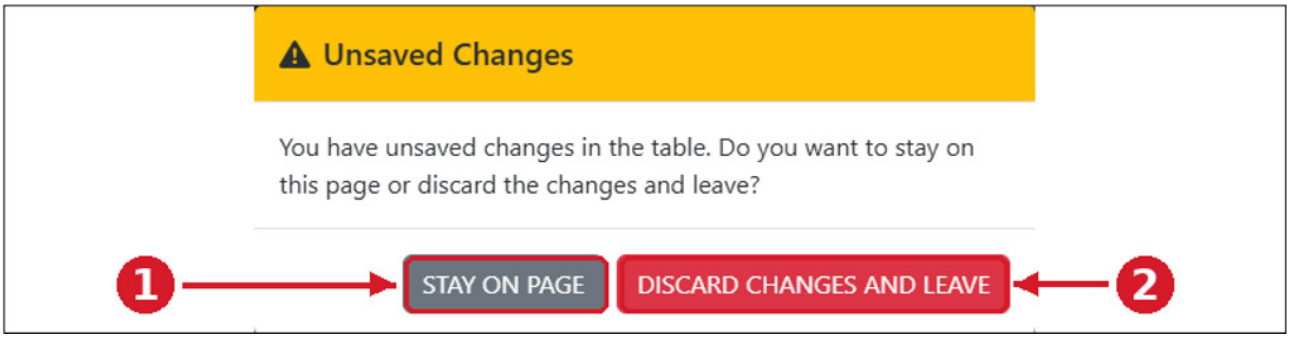


Figure 14 - Totals, saving and download options

1. Computing totals for the quarter
2. DELETE SELECTED
3. SAVE ALL
4. DOWNLOAD CSV
5. DOWNLOAD XLSX

d. **Unsaved Changes**

User should save each change before proceeding. Otherwise the following notification will be displayed:



1 STAY ON PAGE – go back and click SAVE ALL

2 DISCARD CHANGES AND LEAVE – all records are deleted

8. RECORDING PURCHASES AND EXPENSES FOR ALL BUSINESS CATEGORIES

To record purchases or expenses incurred in the business, the user is required to click the P**urchases/ Expenses** tab. It has the same functionalities as the Sales tab; that is:

- adding rows;
- uploading a file;
- viewing of errors;
- deleting a row;
- save; and
- download.

The purchases/expenses screen caters for both purchases made from a VAT registered person and a non-VAT registered person.

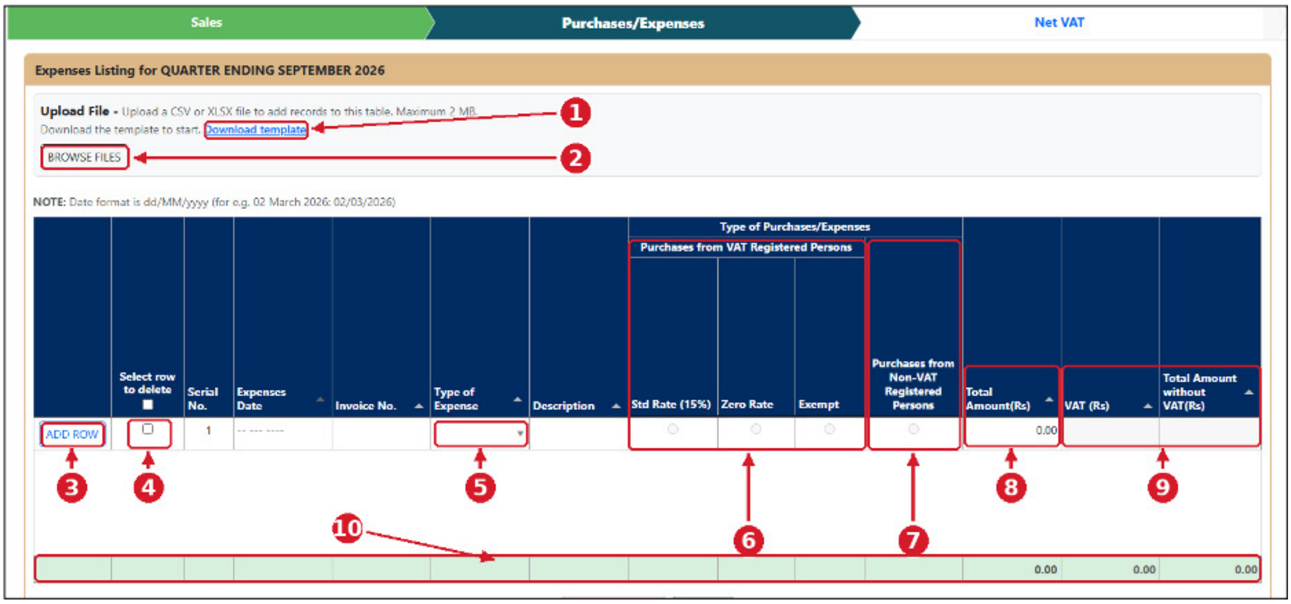


Figure 16 - The Purchases/Expenses tab

1. Download template – template to record purchases and expenses

2. BROWSE FILES – option to upload a completed CSV file

3. ADD ROW – adds a line item to record a purchase or expense manually on screen

4. Select row to delete – allows user to select all rows to delete

5. Type of Expense – choose the type of expense from available drop-down list

6. Purchases from VAT Registered Persons – to be selected where the supplier is VAT registered and categorised the item as Std Rate (15%), Zero Rate or Exempt, whichever is applicable

7. Purchases from Non-VAT Registered Persons – to be selected where the supplier is not registered for VAT

8. Total Amount (Rs) – the amount shown on the invoice inclusive of VAT

9. VAT (Rs) and Total Amount without VAT (Rs) – computed by the facility

10. Computing totals for the quarter

8.1 Choosing the type of expense

a. **Manual Entries**

In case records are entered manually, users are provided with a drop-down list.

i. For **Individuals**, the following list will be available:

- Advertising and promotional expenses
- Bank Charges
- Purchase of Capital Goods
- Entertainment expenses, gifts and donation
- Emoluments paid to homeworkers
- Overseas travelling expenses
- Interest
- Licences, rates and taxes
- Other expenses
- Purchases
- Rent
- Electricity, water and telephone charges
- Motor vehicle expenses
- Wages and salaries (excluding homeworkers)
- Professional expenses

ii. In case of **Companies**, the following options will be available:

- Advertising and promotional expenses
- Bank charges
- Purchase of Capital Goods
- Entertainment expenses, gifts and donations
- Emoluments paid to homeworkers
- Overseas travelling expenses
- Interest
- Insurance
- Legal and professional fees
- Management fees
- Licences
- Other expenses
- Purchases
- Rent
- Stationery and consumables
- Repairs and maintenance
- Electricity, water and telephone charges
- Motor vehicle expenses
- Wages and salaries (excluding homeworkers)

To proceed with manual recording:

a. Insert the details as per the first row already displayed.

b. To add more rows, click **ADD ROW** (marker 3 of Figure 16).

c. Enter the expense date, the invoice number and a short description.

d. Choose the **Type of Expense** from the drop-down list (marker 5).

e. Select **Std Rate (15%), Zero Rate or Exempt** (marker 6) based on the invoice details.

f. In case, the user has purchased from a non-VAT registered person, the user will have to select **Purchases from Non-VAT Registered Persons** (marker 7).

g. Enter the total amount as shown on the invoice. The VAT and the amount without VAT are computed depending on the type of supply.

h. Click **SAVE ALL** in case user has completed the recording for that period.

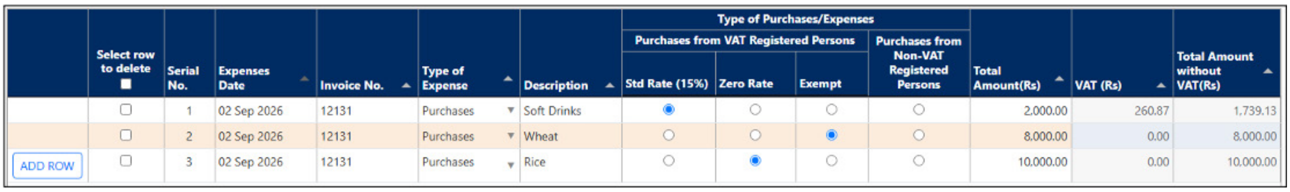
i. Where user want to delete any row, he can select **Select row to delete** (marker 4) and click on **DELETE SELECTED** to delete selected rows.

8.2 Rules for manual entries

There are certain rules that have been set up in the facility in respect of purchases/expenses and are as follows:

a. Once type of expense "Emoluments paid to homeworkers' and "Wages and salaries (excluding homeworkers)" have been selected, the radio buttons **Std Rate (15%), Zero Rate, Exempt or Purchases from Non-VAT Registered Persons** would be disabled.

b. Where an invoice contains more than one type of purchases/expense, same would have to be recorded multiple times but keeping the same invoice number. For example, if the purchase invoice contains purchases which are standard rated, zero-rated and exempt, the user will have to record the items on three separate line as follows:



	Select row to delete	Serial No.	Expenses Date	Invoice No.	Type of Expense	Description	Type of Purchases/Expenses				Total Amount(Rs)	VAT (Rs)	Total Amount without VAT(Rs)
							Purchases from VAT Registered Persons			Purchases from Non-VAT Registered Persons			
							Std Rate (15%)	Zero Rate	Exempt				
	☐	1	02 Sep 2026	12131	Purchases	Soft Drinks	◉	○	○	○	2,000.00	260.87	1,739.13
	☐	2	02 Sep 2026	12131	Purchases	Wheat	○	○	◉	○	8,000.00	0.00	8,000.00
ADD ROW	☐	3	02 Sep 2026	12131	Purchases	Rice	○	◉	○	○	10,000.00	0.00	10,000.00

Figure 16.1 Recording of an Invoice containing different types of purchases

8.3 File upload

In case the user opts to upload a csv file, the user will have to use the preassigned codes listed below in the file prior to upload.

a. **For Individuals**

Table 5 – Type of Expense for individuals

Code	Type of expense
A	Advertising and promotional expenses
B	Bank Charges
C	Purchase of Capital Goods
D	Entertainment expenses, gifts and donations
E	Emoluments paid to homeworkers
H	Overseas travelling expenses
I	Interest
N	Licences, rates and taxes
O	Other expenses
P	Purchases
R	Rent
U	Electricity, water and telephone charges
V	Motor vehicle expenses
W	Wages and salaries (excluding homeworkers)
X	Professional expenses

b. **For Companies**

Table 6 – Type of Expense for companies

Code	Type of expense
A	Advertising and promotional expenses
B	Bank charges
C	Purchase of Capital Goods
D	Entertainment expenses, gifts and donations
E	Emoluments paid to homeworkers
H	Overseas travelling expenses
I	Interest
K	Insurance
L	Legal and professional fees
M	Management fees
N	Licences
O	Other expenses
P	Purchases
R	Rent
S	Stationery and consumables
T	Repairs and maintenance
U	Electricity, water and telephone charges
V	Motor vehicle expenses
W	Wages and salaries (excluding homeworkers)

To proceed with uploading of file:

a. User should download the template for purchases/expenses and fill in the records. User will then be required to click on "**BROWSE FILES**" and select the file from the device. In case user already has a copy with his records, user will click on "**BROWSE FILES**" and select the file from the device.
b. Once selected and in case no errors have been generated, facility will generate a pop-up message as per Figure 10.
c. Click **SAVE ALL** to save all record in the facility.
d. In case errors are noted, follow paragraph 7.4.

8.4 Rules for upload of files

a. For recording of purchases/expenses which has more than one type of purchase, follow rule at 8.3(b).

b. For recording of purchases/expenses in the csv file, users will have to insert the appropriate codes for "Type of Expense" and "Type of Supply". For "Type of Expense", depending on whether the user is a individual or company, the user will have to use the codes as per Table 5 or Table 6. For "Type of Supply", the user will have to insert the following:

Code	Type of Supply
S	For Standard Rated Supplies
Z	For Zero-rated Supplies
E	For Exempt Supplies
N	For transaction from non-VAT registered persons or the invoice is not available
	For Emoluments paid to homeworkers and Wages and salaries (excluding homeworkers), the cell to be left as blank i.e do not insert any value.

9. NET VAT

The **Net VAT** tab shows the amount of VAT due or excess VAT to be carried forward for a quarter. This tab is generated based on information from the sales and purchases/expenses tabs.

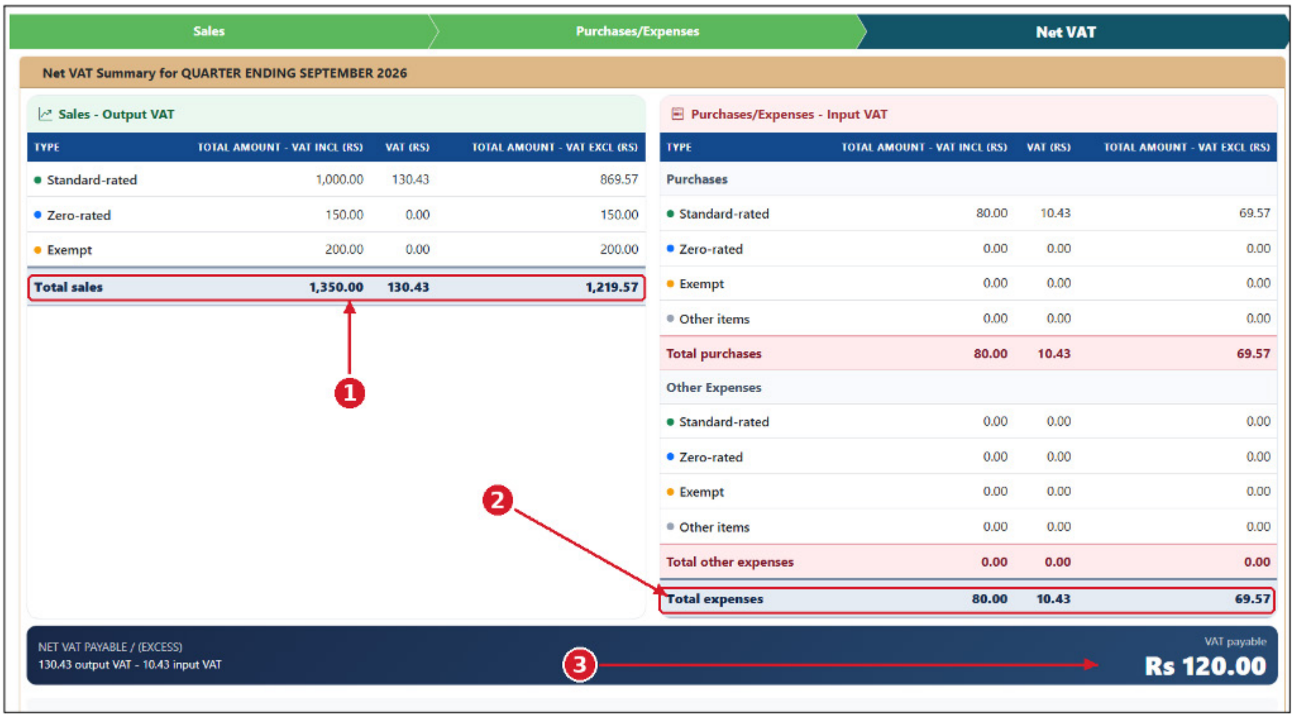


Figure 17: The Net VAT tab with figures recorded

1. Total sales - Output VAT

2. Total purchases/expenses - Input VAT

3. Net VAT payable for the quarter – **Subject to allowable credit for input tax per Section 21 of the VAT Act**

10. THE DASHBOARD

The **Dashboard** gives the user an overview graphically with a chart of every quarter during a calendar year, a VAT summary table and an income-tax summary.

On the Dashboard, a year runs from January to December and only the taxable quarters ending March, June, September and December are shown.

10.1 VAT overview for the calendar year

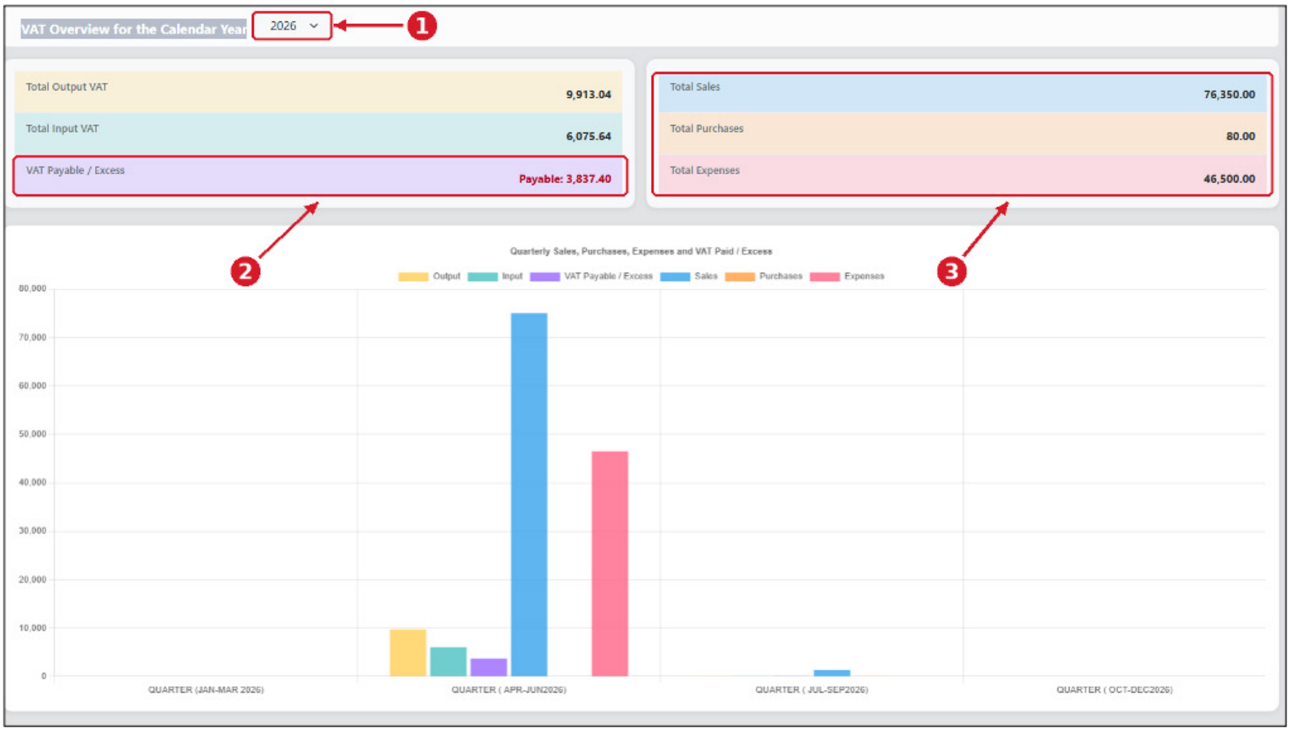
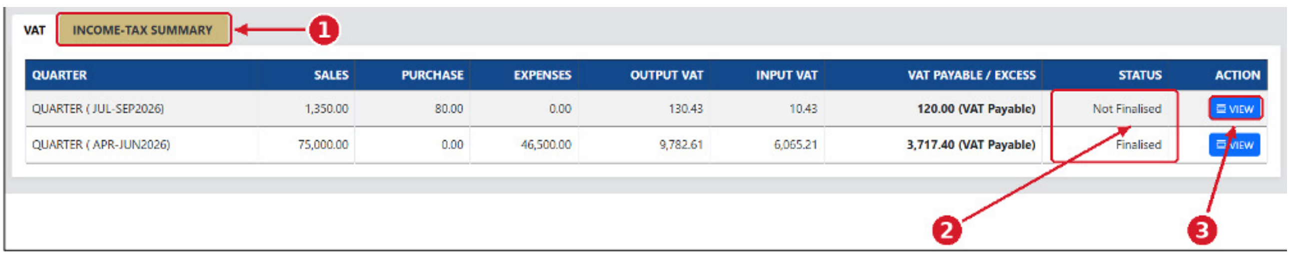


Figure 18 - VAT overview for the calendar year

1. Choose the calendar year to view the graphs of the four quarters for that respective year
2. Output VAT, input VAT and the amount payable or in excess
3. Total sales, purchases and expenses for the year

10.2 Summary of each quarter



VAT | INCOME-TAX SUMMARY

QUARTER	SALES	PURCHASE	EXPENSES	OUTPUT VAT	INPUT VAT	VAT PAYABLE / EXCESS	STATUS	ACTION
QUARTER (JUL-SEP2026)	1,350.00	80.00	0.00	130.43	10.43	**120.00 (VAT Payable)**	Not Finalised	VIEW
QUARTER (APR-JUN2026)	75,000.00	0.00	46,500.00	9,782.61	6,065.21	**3,717.40 (VAT Payable)**	Finalised	VIEW

Figure 19 - The quarterly summary table

1. INCOME-TAX SUMMARY tab
2. Status - whether Finalised or Not Finalised
3. VIEW - to open the records for that quarter

In the lower part of the dashboard, users can view each quarter with its sales, purchases, expenses, output VAT, input VAT and the resulting amount payable or in excess. The status column informs the user whether that quarter has been finalised or not.

10.3 Finalise Records

The facility includes a functionality to finalise the records for a taxable quarter. Users would not be able to finalise a record until after the last day of that taxable quarter. That is, users would be able to finalise the records for September 2026 only as from 01 October 2026.

- Finalised means a user can no longer edit the records for that taxable quarter.
- Not Finalised means a user can modify the records for that taxable quarter.

10.4 Income-tax summary

The income-tax summary re-arranges the same records into the headings used for income tax, over the user's income year rather than by quarter. The summary is based on the invoice dates inserted.

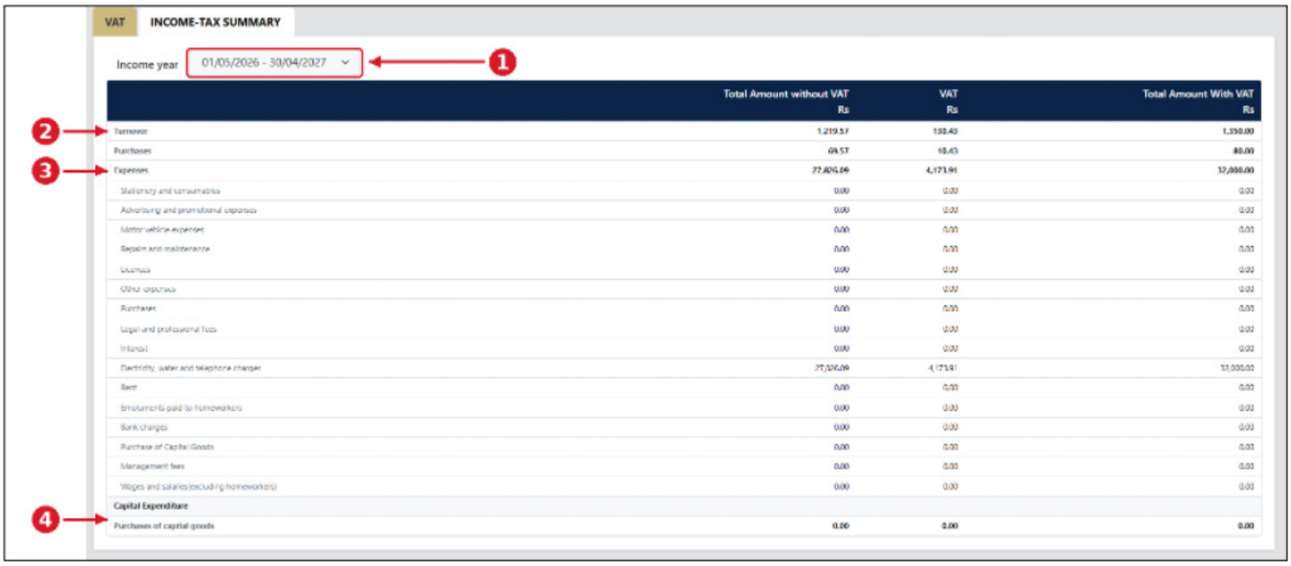


Figure 20 - The income-tax summary

1	**Income year – the closing date of accounts for the user**
2	**Turnover for the income year**
3	**Expenses, broken down by type**
4	**Capital expenditure, shown separately**

The income year depends on whether the user is an individual or a company.

Table 6 – Year Ended

Taxpayer	Income year end
Individuals	30 June
Companies	On the closing date of accounts held for the business

11. DOWNLOAD VAT

Use **Download VAT** to extract a copy of what the users have recorded. Users may keep these files together with their other business records which can assist them in filing their respective tax returns.

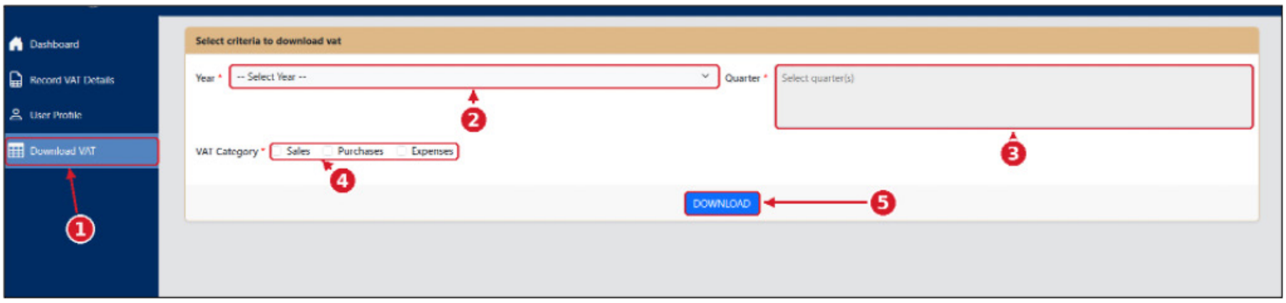


Figure 21: Selecting what to download

1. Download VAT
2. Year
3. Quarter – one or more
4. VAT Category – Sales, Purchases, Expenses

a. Click **Download VAT** in the menu (marker **1**).
b. Choose the **Year** (marker **2**) for which the user wishes to download the report.
c. Choose one or more **Quarters** (marker **3**).
d. Select the **VAT Category** - Sales, Purchases, Expenses or any combination (marker **4**).
e. Click **DOWNLOAD** (marker **5**).

The fields marked with a red asterisk * must all be filled in before clicking the DOWNLOAD button.

12. DISCLAIMER AND SUPPORT

VAT-registered persons are informed that the MRA is providing only a record keeping facility and finalising the records for a particular quarter in the facility does not constitute the submission of a VAT return or payment of tax, if any.

VAT-registered persons remain responsible for the accuracy and completeness of their records, the correct VAT treatment of their business transactions and the eligibility of any input-tax claim as per the relevant provisions of the VAT Act.

Any VAT-registered person who is not able to use this facility is requested to send an email on **mstd.sme@mra.mu**. The Help Desk Service of MRA is also available on **207 6000** during office hours from 08.45 to 16.30 on working days for any assistance in this matter.

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | **F**: +230 211 8099 | **E**: headoffice@mra.mu | **W**: www.mra.mu